



THE NATIONAL ASSEMBLY

DATE: 00 MAR 2023

74V  
Wednesday

REPORT

TABLED  
BY:

Hon Owen Baya, CBS, MP  
Deputy Majority Leader

CLERK-AT  
THE-TABLE:

Miriam Mado

OF

THE AUDITOR-GENERAL

ON

NATIONAL GOVERNMENT  
CONSTITUENCIES DEVELOPMENT  
FUND - SOTIK CONSTITUENCY

FOR THE YEAR ENDED  
30 JUNE, 2021



30<sup>th</sup> June 2021



---

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND -  
SOTIK CONSTITUENCY**

**REPORTS AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED  
JUNE 30, 2021**

---

Prepared in accordance with the Cash Basis of Accounting Method under the International Public Sector  
Accounting Standards (IPSAS)





*Sotik Constituency*  
*National Government Constituencies Development Fund (NGCDF)*  
*Reports and Financial Statements for The Year Ended June 30, 2021*

Table of Content

	Page
I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT .....	2
II. NG-CDFC CHAIRMAN'S REPORT .....	5
III. STATEMENT OF PERFORMANCE AGAINST CONSTITUENCY'S PREDETRMINED OBJECTIVES .....	7
IV. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING .....	8
V. STATEMENT OF MANAGEMENT RESPONSIBILITIES .....	11
VI. REPORT OF THE INDEPENDENT AUDITORS ON THE <i>NGCDF- SOTIK CONSTITUENCY</i> .....	12
VII. STATEMENT OF RECEIPTS AND PAYMENTS .....	13
VIII. STATEMENT OF ASSETS AND LIABILITIES .....	14
IX. SUMMARY STATEMENT OF APPROPRIATION .....	15
X BUDGET EXECUTION BY SECTORS AND PROJECTS .....	17
XI. SIGNIFICANT ACCOUNTING POLICIES .....	20
XII. NOTES TO THE FINANCIAL STATEMENTS .....	23



## **I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT**

### **(a) Background information**

The National Government Constituencies Development Fund (NG-CDF) formerly Constituencies Development Fund (CDF), is established under the NG-CDF Act 2015 as amended in 2016. The Act is a successor to the Constituencies Development Fund (CDF) Act of 2003 which initiated the Fund and its subsequent amendments/reviews of 2007 and 2013. At cabinet level, NG-CDF is represented by the Cabinet Secretary for the Treasury, who is responsible for the general policy and strategic direction of the Fund.

### **Mandate**

The mandate of the Fund as derived from sec (3) of NG-CDF Act, 2015 is to:

- a) Recognize the constituency as a platform for identification, performance and implementation of national government functions;
- b) Facilitate the performance and implementation of national government functions in all parts of the Republic pursuant to Article 6(3) of the Constitution;
- c) Provide for the participation of the people in the determination and implementation of identified national government development projects at the constituency level pursuant to Article 10(2)(a) of the Constitution;
- d) Promote the national values of human dignity, equity, social justice, inclusiveness, equality, human rights, non-discrimination and protection of the marginalized pursuant to Article 10 (2) (b) of the Constitution;
- e) Provide for the sustainable development of all parts of the Republic pursuant to Article 10 (2) (d) of the Constitution;
- f) Provide a legislative and policy framework pursuant to Article 21 (2) of the Constitution for the progressive realization of the economic and social rights guaranteed under Article 43 of the Constitution;
- g) Provide mechanisms for the National Assembly to deliberate on and resolve issues of concern to the people as provided for under Article 95 (2) of the Constitution;
- h) provide for a public finance system that promotes an equitable society and in particular expenditure that promotes equitable development of the country by making special provisions for marginalized groups and areas pursuant to Article 201 (b) (iii) of the Constitution;
- i) Authorize withdrawal of money from the Consolidated Fund as provided ' under Article 206 (2) (c) of the Constitution;
- j) Provide mechanisms for the National Assembly to facilitate the involvement of the people in the identification and implementation of projects for funding by the national government at the constituency level; and
- k) Provide for mechanisms for supplementing infrastructure development at the constituency level in matters falling within the functions of the national government at that level in accordance with the Constitution

### **Vision**

Equitable Socio-economic development countrywide

### **Mission**

To provide leadership and policy direction for effective and efficient management of the Fund





**Core Values**

1. **Patriotism** – we uphold the national pride of all Kenyans through our work
2. **Participation of the people**- We involve citizens in making decisions about programmes we fund
3. **Timeliness** – we adhere to prompt delivery of service
4. **Good governance** – we uphold high standards of transparency, accountability, equity, inclusiveness and integrity in the service of the people
5. **Sustainable development** – we promote development activities that meet the needs of the present without compromising the ability of future generations to meet their own needs.

**Functions of NG-CDF Committee**

The Functions of the NG-CDF Committee is as outlined in section 11 of The National Government Constituencies Development Fund Regulations, 2016.

**(b) Key Management**

The Sotik Constituency NGCDF day-to-day management is under the following key organs:

- i. National Government Constituencies Development Fund Board (NGCDFB)
- ii. National Government Constituency Development Fund Committee (NGCDFC)

**(c) Fiduciary Management**

The key management personnel who held office during the financial year ended 30<sup>th</sup> June 2021 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	A.I.E holder	Huron Karanja
2.	Sub-County Accountant	Sarah Cheburet
3.	Chairman NGCDFC	John Tonui
4.	Member NGCDFC	Joyce Chepngetich

**(d) Fiduciary Oversight Arrangements**

The Audit and Risk Management Committee (ARMC) of NGCDF Board provide overall fiduciary oversight on the activities of Sotik Constituency NGCDF . The reports and recommendation of ARMC when adopted by the NGCDF Board are forwarded to the Constituency Committee for action. Any matters that require policy guidance are forwarded by the Board to the Cabinet Secretary and National Assembly Select Committee.

**(e) Sotik Constituency NGCDF Headquarters**

P.O. BOX 866 SOTIK  
NG CDF BUILDING  
Next to the DC's office  
SOTIK, KENYA



**(f) Sotik Constituency NGCDF Contacts**

Telephone: (254) 704317766

E-mail: [cdfsotik@cdf.go.ke](mailto:cdfsotik@cdf.go.ke)

Website: [www.ngcdf.go.ke](http://www.ngcdf.go.ke)

**(g) Sotik Constituency NGCDF Bankers**

1. Kenya Commercial Bank  
Sotik Branch  
Account No. 1105583686  
P.O. Box 264-20406  
SOTIK

**(h) Independent Auditors**

Auditor General  
Office of the Auditor General  
Anniversary Towers, University Way  
P.O. Box 30084  
GPO 00100  
Nairobi, Kenya

**(i) Principal Legal Adviser**

The Attorney General  
State Law Office  
Harambee Avenue  
P.O. Box 40112  
City Square 00200  
Nairobi, Kenya





## **II. NG-CDFC CHAIRMAN'S REPORT**

Include among others the following:



**Mr. John Tonui**

### **FORWARD BY THE CHAIRMAN NGCDF COMMITTEE**

NG-CDF Sotik Office is Located in Sotik town on the way to Sotik Law courts and next to DCC office. It serves five wards as far as development projects is concerned that are, Chemagel ward, Rongena/Manaret ward, Kapletundo ward, Kipsonoi ward, and Ndanai/Abosi ward. It also has 17 Locations and 56 Sub-Locations. The Constituency covers an area of 446.2 KM<sup>2</sup>. The population is estimated at 500,000, out of which 290,000 females and 210,000 are males.

Sotik Constituency is an electoral Constituency in Kenya established for the 1997 elections. It is one of five constituencies in Bomet County. There are two type of soil i.e. stable soil and unstable soil. We have two wards under the stable soil that is Chemagel and Kapletundo. Whereas Ndanai/Abosi, kipsonoi and Rongena/Manaret are under unstable soil.

Sotik Constituency was carved out of the former larger Chepalungu constituency and Bureti constituency in the year 1997. Its first MP was Hon Anthony Kimetto from 2003 to 2007. Late Hon Lorna Laboso from 2008 to June 2008. Hon Joyce Laboso from 2008 to 2017. Hon Dominic Koskey from August 2017 to date.



The National Government Constituencies Development fund (NG-CDF) formerly Constituencies Development Fund (CDF), is a fund established in 2003 through an act of parliament, the CDF act 2003. The Act was later reviewed by the CDF (Amendment) Act 2007, and repealed by CDF act, 2013 which was subsequently succeeded by the current NG-CDF (Amendment) Act 2016.

Sotik Constituency received an allocation of 137,088,879.31 million from the NG-CDF Board in the financial year 2020/2021 out of which only 91,400,000.31 millions had been disbursed by the end of the financial year and 45,688,879 was still held at the board.

The money received during the financial year was used to fund security projects and well as education projects which include construction of new classrooms, construction of Laboratories, ICT, Water Tanks, and Security Office. Due to the nature of the soil and large population in the Constituency the funds were not adequate to fund all the projects as per the needs of the community.

The implementation of the projects was also hindered by the outbreak of corona pandemic. All schools were closed and this led to closing down of some activities including disbursement of bursary funds to the needy students. However, we are hoping that normality will resume soon so that we can continue with normal activities.

  
**Signature**

**CHAIRMAN NGCDF COMMITTEE**

*JOHN KIPROTECH TOROI*





### III. STATEMENT OF PERFORMANCE AGAINST CONSTITUENCY'S PREDETERMINED OBJECTIVES

#### Introduction

Section 81 (2) (f) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Accounting officer when preparing financial statements of each National Government entity in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board includes a statement of the national government entity's performance against predetermined objectives.

The key development objectives of NGCDF-Sotik Constituency's 2018-2022 plan are to:

- a) Kenya Vision 2030 and Medium Term Plans
- b) The Big Four Agenda

#### Progress on attainment of Strategic development objectives

For purposes of implementing and cascading the above development objectives to specific sectors, all the development objectives were made specific, measurable, achievable, realistic and time-bound (SMART) and converted into development outcomes. Attendant indicators were identified for reasons of tracking progress and performance measurement. Below we provide the progress on attaining the stated objectives:

Constituency Sector	Objective	Outcome	Indicator	Performance
Education	To have all children of school going age attending school	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	<ul style="list-style-type: none"> <li>- number of usable physical infrastructure build in primary, secondary, and tertiary institutions</li> <li>- number of bursary's beneficiaries at all levels</li> </ul>	In FY 20/21 -we increased number of classrooms, dormitories, laboratories etc from ... to... in the following schools/institutions - Bursary beneficiaries at all levels were as per the attached schedules
Security	To enhance security in the constituency	Construction of police posts and chiefs offices	Reduced cases of insecurity	Construction of police posts, chiefs offices, Purchase and installed water tanks
Environment	To enhance water harvesting in schools within the constituency	Purchase and installed water tanks	Enhanced water collection and storage	Purchase and installed water tanks
Sports	To support youths	Organised	Developing talents	Organised sports



	in the constituency in sports	sports tournaments	among the youths	tournaments
Security	To enhance security in the constituency	Construction of police posts and chiefs offices	Reduced cases of insecurity	Construction of police posts, chiefs offices, Purchase and installed water tanks

#### **IV. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING**

Sotik NG-CDF exists to transform lives. This is our purpose; the driving force behind everything we do. It's what guides us to deliver our strategy, which is founded on social sector, namely, Education & Training, Security Sector Support, Environment, and Sports. This pillar also makes special provisions for Kenyans with various disabilities and previously marginalized communities.

##### **1. Sustainability strategy and profile -**

To ensure sustainability of Sotik NG CDF, the committee funds the following key sectors with the following sustainable priorities.

- a. **Education and Training:** Sotik NG-CDF focus on human capital for constituency development is entrenched in its strategy to support needy and bright students from each ward of the constituency. The intention is to empower the constituents such that in years to come, the beneficiaries at secondary school levels would have transitioned to Tertiary institutions while those at tertiary level would have transitioned to the job market as employees or employers thereby contributing positively to the economic growth of the constituency. This strategy takes care of both marginalised groups including girls and people living with disabilities.
- b. **Security Sector Support:** Among its key pillars; NGCDF has security as a priority area with intention to provide better working environment for the security providers within the constituency as well a secure constituency. The strategy is to have a long-term collaborative working approach that enhances community engagement in security activities. This is aimed at eliminating crime and vices in the long run by providing a better working environment for the law enforcement agencies while collaborating with community in trust on matters of security.
- c. **Environment:** The Constituency acknowledges that all its operation has an impact on environment. Cognizant of the Sustainable development goals, the NG-CDF has allocated part of its budget on environment conservation through activities such as tree planting, water conservation, sensitization forums for agro-forestry as well as best practices to reduce soil erosion.
- d. **Sports:** The NG-CDF has taken sports as a key pillar of cohesion and integration. To sustain this pillar, the strategy taken is that of developing skills through sports with intention of identifying, nurturing talent and encouraging physical fitness among the constituents.

To attain this level of sustainability, we acknowledge challenges currently arising from the effects of Covid- 19 that have adversely affected the sporting activities and thereby limiting the potential benefits envisaged in using sports as development strategy within the constituency. On macro levels FY 20/21 has been a challenging year with limited funding towards these activities which may hamper the success of priority strategies undertaken.



---

**2. Environmental performance**

- *Report on the frequency of how often NG-CDF supported students carry out environmental conservation activities e.g planting trees once in an academic calendar*
- *Sensitization of youth/ community on the impact of drugs after by construction of police stations supported NG-CDF.*
- *NG-CDF sponsored sporting activities/ tournament bringing communities and sensitizing them on environmental conservation matters.*
- *NG-CDF staff Have at least one day in FY to sensitize the local communities on proper farming methods that lead to soil conservation as well as crop and animal husbandry of NGCDF supported projects.*

**3. Employee welfare**

We invest in providing the best working environment for our employees. Sotik constituency recruitment is guided by Employment Act, NGCDF Act and other regulations as issued from time to time. In line with the law and regulations, the Constituency offers equal opportunity to all while adhering to the one third gender rule and special groups. We also Recognize and appreciate of our employees for exemplary performance. The reward and sanctions system is based on performance appraisal.

The constituency promotes a healthy lifestyle and provides all employees with health insurance cover through a reliable insurance Scheme. Employees are encouraged and supported to continually build on their skills and knowledge. Sotik constituency invests in capacity building programs for employees. These include courses on technical competencies relevant to each employee and continuous sensitization on cross cutting issues.

The committee has a policy on safety in compliance with Occupational Safety and Health Act of 2007, (OSHA) and has ensured the work environment is conducive for everybody in terms of movement and accessibility within the office. The Constituency has also put in place disaster mitigating measures including fire extinguishers and accessible escape routes in case of emergency.

**4. Market place practices-**

Sotik NGCDF Constituency is committed to fair and ethical market practises.

The Procurement of goods and services is done through a transparent and competitive bidding process that allows equal opportunities to all participants. We support local vendors drawn from the constituency for purposes of uplifting them economically. Our ethical market practises ensure the fund get value for money on all goods and services procured.

We are also committed to healthy relations with our suppliers which is enhanced through organized sensitization forums that relate to the procurement legal framework and ethical subject matters. We are dedicated to honouring all contracts and settling payments promptly.

NGCDF has put in efforts to ensure:

- a) Responsible competition practice by encouraging fair competition and zero tolerance to corruption
- b) Good business practice including cordial Supply chain and supplier relations by honouring contracts and respecting payment practices.
- c) Responsible marketing and advertisement
- d) Product stewardship by safeguarding consumer rights and interests



## **5. Community Engagements-**

Sotik NGCDF has endeavoured to sustain community engagement through CSR as well as appreciating our existence through engaging local contractors and suppliers when necessary. We have also engaged the community through sports and community projects.

### **Public Participation in Project Identification and Implementation and Monitoring**

The NG-CDFC deliberated on project proposals from all the wards in the constituency and considered the most beneficial to the constituency, considering the national development plans and policies and the constituency strategic development plan. The identified list of priority projects, both immediate and long term, was submitted to the NG CDF Board in accordance with the Act.

**Public participation** is the process that directly engages the concerned stakeholders in decision-making and gives full consideration to public input in making that decision.

The NG CDFC during bursary programme, engaged the community through the community leaders to identify the needy students to be awarded with the bursary.

### **Public Awareness**

This includes mechanisms for participation and cooperation with local, regional and national agencies, and for conducting community-based needs assessments and public awareness campaigns and holding community meetings.

NG-CDF Sotik have continually practiced public participation and public awareness during project identification and proposal collections in all the wards in the constituency.





**V. STATEMENT OF MANAGEMENT RESPONSIBILITIES**

Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the accounting officer for a National Government Entity shall prepare financial statements in respect of that entity. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed the Public Sector Accounting Standards Board of Kenya from time to time.

The Accounting Officer in charge of the NGCDF- Sotik Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2021. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the NGCDF- Sotik Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *constituency's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2021, and of the entity's financial position as at that date. The Accounting Officer in charge of the NGCDF- Sotik Constituency further confirms the completeness of the accounting records maintained for the *constituency*, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of the NGCDF Sotik Constituency confirms that the *constituency* has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the *constituency's* financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

**Approval of the financial statements**

The NGCDF- Sotik Constituency financial statements were approved and signed by the Accounting Officer on \_\_\_\_\_ 2021.



Chairman NGCDF Committee

Name: JOHN KIPROTICH TOMU

Fund Account Manager

Name: \_\_\_\_\_





# REPUBLIC OF KENYA

Telephone: +254-(20) 3214000  
E-mail: info@oagkenya.go.ke  
Website: www.oagkenya.go.ke



**HEADQUARTERS**  
Anniversary Towers  
Monrovia Street  
P.O. Box 30084-00100  
NAIROBI

## **REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - SOTIK CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2021**

---

### **PREAMBLE**

I draw your attention to the contents of my report which is in three parts:

- A. Report on the Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements.
- B. Report on Lawfulness and Effectiveness in Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure Government achieves value for money and that such funds are applied for intended purpose.
- C. Report on Effectiveness of Internal controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, the risk management environment, and the internal controls developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

An unmodified opinion does not necessarily mean that an entity has complied with all relevant laws and regulations, and that its internal controls, risk management and governance systems are properly designed and were working effectively in the financial year under review.

The three parts of the report are aimed at addressing the statutory roles and responsibilities of the Auditor-General as provided by Article 229 of the Constitution, the Public Finance Management Act, 2012 and the Public Audit Act, 2015. The three parts of the report, when read together constitute the report of the Auditor-General.

### **REPORT ON THE FINANCIAL STATEMENTS**

#### **Qualified Opinion**

I have audited the accompanying financial statements of National Government Constituency Development Fund - Sotik Constituency set out on pages 13 to 65, which

---

*Report of the Auditor-General on National Government Constituencies Development Fund - Sotik Constituency for the year ended 30 June, 2021*



comprise of the statement of assets and liabilities as at 30 June, 2021 and the statement of receipts and payments, statement of cash flows and summary statement of appropriation for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the National Government Constituency Development Fund - Sotik Constituency as at 30 June, 2021, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the National Government Constituencies Development Fund Act, 2015.

### **Basis for Qualified Opinion**

#### **1. Inaccuracies in Use of Goods and Services**

The statement of receipts and payments and as disclosed in Note 5 to the financial statements reflects use of goods and services expenditure of Kshs.19,511,374 which includes an amount of Kshs.1,248,000 in respect to committee allowances. However, this amount differs with an amount of Kshs.4,245,424 recorded in the ledger schedule, resulting to an unreconciled variance of Kshs.2,997,424.

Further, other operating expenses amount of Kshs.6,757,424 differs with a corresponding amount of Kshs.3,760,000 recorded in the ledger schedule, resulting to an unreconciled variance of Kshs.2,997,424.

In the circumstances, the accuracy and completeness of the expenditure of Kshs.19,511,374 on use of goods and services could not be confirmed.

#### **2. Unsupported Bursary Disbursements**

The statement of receipts and payments and Note 7 to the financial statement reflects other grants and transfers amount of Kshs.85,538,805 which includes bursaries to secondary schools and tertiary institutions amounting to Kshs.69,701,521. However, ledgers, supporting schedules and payment vouchers provided in support of bursaries expenditures reflected an amount of Kshs.68,362,534, resulting to unreconciled variance of Kshs.1,338,987.

Further, the bursaries amount of Kshs.69,701,521 includes bursaries amounting to Kshs.57,750,421 whose acknowledgements were not provided for audit by the receiving schools or tertiary institutions.

In the circumstances, the accuracy and completeness of bursary disbursement of Kshs.69,701,521 could not be confirmed.



### **3. Inaccuracies in the Summary Statement of Appropriation**

The summary statement of appropriation reflects previous years' outstanding disbursements receipt (transfers from NGCDF Board) amount of Kshs.67,367,724 which differs with budget utilization difference amount of Kshs.77,367,725 reported in the audited financial statements of the previous year, resulting to an unreconciled variance of Kshs.10,000,000.

Further, the statement reflects budget utilization difference of Kshs.54,535,627 which differs with unutilized funds of Kshs.55,002,756 disclosed in Note 17.3 to the financial statements, resulting to an unreconciled variance of Kshs.467,127.

In addition, the budget utilization difference on receipts reflects a total of Kshs.45,688,879 while only Kshs.38,142,432 is attributable to transfer from NGCDF fund, resulting to an unreconciled variance of Kshs.7,546,447.

In the circumstances, the accuracy and completeness of the summary statement of appropriation could not be confirmed.

### **4. Fixed Asset Register**

Annex 4 on summary of fixed asset register does not have any amounts reflected in it. Further, Management did not maintain a complete asset register but only maintained a schedule/ list of assets which did not include the cost, dates of acquisition and location of the assets among other important details. In addition, the Fund owns a motor vehicle whose logbook was not presented for audit.

In the circumstances, the accuracy and completeness of the summary of fixed asset register could not be confirmed.

### **5. Vehicles Without Ownership Documents.**

The statement of receipts and payments and Note 6 to the financial statements reflects transfers to other government units balance of Kshs.108,264,735 which includes transfers to secondary schools amount of Kshs.54,884,735. Included in this balance, is an amount of Kshs.14,220,000 disbursed to Kipsingei and Kapkelei Secondary Schools (Ksh.7,110,000 each) for purchase of 51-seater school buses. However, logbooks of the buses were not provided for audit.

In the circumstances, the ownership and existence of the vehicles could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of National Government Constituencies Development Fund - Sotik Constituency Management in accordance with ISSAI 30 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

## **Key Audit Matters**

Key audit matters are those matters that, in my professional judgment, are of most significance in the audit of the financial statements. There were no key audit matters to report in the year under review.

## **Other Matter**

### **Budgetary Control and Performance**

The summary statement of appropriation reflects total budgeted receipts of Kshs.275,747,909 and actual receipts of Kshs.230,059,030, resulting to underfunding of Kshs.45,688,879 or 17% of the budget. Similarly, the statement reflects approved final budget expenditure of Kshs.275,747,909 and actual expenditure of Kshs.221,212,282, resulting to an overall under expenditure of Kshs.54,535,627 or 20% of budget.

In the circumstances, the underfunding and under-expenditure constrained execution of planned activities and delivery of services to the public.

## **REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES**

### **Conclusion**

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources section of my report, I confirm that, nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

### **Basis for Conclusion**

#### **1.0 Incomplete Works**

The statement of receipts and payments and Note 6 to the financial statements reflects transfers to other government units balance of Kshs.108,264,735 which, includes transfers to secondary schools amount of Kshs.54,884,735. Included in the transfers, is an amount of Kshs.1,900,000 disbursed to Mosonik secondary school Project Management Committee (PMC) account for the completion of a twin laboratory project on 11 August, 2020. However, the drainage works, gas system, water system and glazing painting and decorations works costing Kshs.515,860 had not been done.

In the circumstances, value for money on expenditure of Kshs.515,860 could not be confirmed.

#### **2.0 Irregular Payments from Emergency Reserves**

The statement of receipts and payments reflects other grants and transfers balance of Kshs.85,538,805 which, as disclosed in Note 7 to the financial statements, includes transfers for emergency projects amounting to Kshs.8,500,000. Included in the transfers,



is an amount of Kshs.850,000 disbursed to Kaplong Girls Secondary School PMC bank account for the construction of one storey building. However, minutes of tender committee proceedings, certificates of payments and inspection and acceptance committee reports approving payments, together with PMC bank account statements indicating how the disbursed funds were drawn were not provided for audit.

Further, audit inspection carried out in the month of April, 2022 revealed that the project was not complete and the contractor was not on site. This was an indication that the project was not of emergency nature since it had stalled for eighteen (18) months and therefore irregularly funded from the emergency reserves.

In addition, an amount of Kshs.2,500,000 was disbursed to Ngainet Primary School PMC's bank account for the purchase of land measuring three (3) acres. However, a letter from the school requesting for assistance, indicating the reason for requiring emergency assistance was not provided for audit. Further, the a copy of the title deed of the land was not provided for audit.

In the circumstances, payments of Kshs.3,350,000 from emergency reserves were irregular.

The audit was conducted in accordance with ISSAI 4000. The standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements are in compliance, in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

## **REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE**

### **Conclusion**

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, I confirm that nothing has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

### **Basis for Conclusion**

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal controls, risk management and governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

### **Responsibilities of Management and those Charged with Governance**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal controls as Management determines is necessary to enable the preparation of financial statements that are free from material

misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal controls, risk management and overall governance.

In preparing the financial statements, Management is responsible for assessing the Fund's ability to sustain its services, disclosing, as applicable, matters related sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to terminate the Fund or to cease operations.

Management is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 47 of the Public Audit Act, 2015.

In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities which govern them, and that public resources are applied in an effective way.

Those charged with governance are responsible for overseeing the Fund's financial reporting process, reviewing the effectiveness of how the Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

#### **Auditor-General's Responsibilities for the Audit**

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement and weakness when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way, in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal controls in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit

the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal controls would not necessarily disclose all matters in the internal controls that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal controls components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Because of its inherent limitations, internal controls may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies and procedures may deteriorate.

As part of an audit conducted in accordance with ISSAIs, I exercise professional judgement and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fund's ability to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Fund to cease to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Fund to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

I communicate with Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal controls that are identified during the audit.

I also provide Management with a statement that I have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.

  
CPA Nancy Gathungu, CBS  
AUDITOR-GENERAL

Nairobi


27 September, 2022




VII. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2021.

	Note	2020 – 2021	2019 - 2020
		Kshs	Kshs
<b>RECEIPTS</b>			
Transfers from NGCDF Board	1	166,767,724	117,840,876
Proceeds from Sale of Assets	2		-
Other Receipts	3	234,000.00	97,500
<b>TOTAL RECEIPTS</b>		<b>167,001,724</b>	<b>117,938,376</b>
<b>PAYMENTS</b>			
Compensation of employees	4	2,489,368	1,702,756
Use of goods and services	5	19,511,374	7,372,780
Transfers to Other Government Units	6	108,264,735	44,210,000
Other grants and transfers	7	85,538,805	13,614,717
Acquisition of Assets	8	861,553	256,286
Other Payments	9	5,000,000	6,924,027
<b>TOTAL PAYMENTS</b>		<b>221,665,835</b>	<b>74,080,566</b>
<b>SURPLUS/(DEFICIT)</b>		<b>(54,664,111)</b>	<b>43,857,810</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Sotik Constituency financial statements were approved on \_\_\_\_\_ 2021 and signed by:

  
 Fund Account Manager  
 Name: HARUN KARANJA

  
 National Sub-County  
 Accountant  
 Name: MARCIANA S. CHEBURET  
 ICPAK M/No: 12833

  
 Chairman NG-CDF Committee  
 Name: JOHN KIPROTICH TONY



**VIII. STATEMENT OF ASSETS AND LIABILITIES AS AT 30<sup>TH</sup> JUNE 2021.**

	Note	2019-2020	2018-2019
		Kshs	Kshs
<b>FINANCIAL ASSETS</b>			
Cash and Cash Equivalents			
Bank Balances ( as per the cash book)	10A	16,393,195	71,057,306
Cash Balances (cash at hand)	10B	-	-
<b>Total Cash and Cash Equivalents</b>		<b>16,393,195</b>	<b>71,057,306</b>
Accounts Receivable			
Outstanding Imprests	11	-	-
<b>TOTAL FINANCIAL ASSETS</b>		<b>16,393,195</b>	<b>71,057,306</b>
<b>FINANCIAL LIABILITIES</b>			
Accounts Payable (Deposits)			
Retention	12A	-	-
Gratuity	12B	-	-
<b>TOTAL FINANCIAL LIABILITIES</b>		<b>16,393,195</b>	<b>71,057,306</b>
<b>NET FINANCIAL ASSETS</b>			
<b>REPRESENTED BY</b>			
Fund balance b/fwd		71,057,306	27,127,833
Prior year adjustments	14	-	71,663
Surplus/Deficit for the year		(54,664,111)	43,857,810
<b>NET FINANCIAL POSITION</b>		<b>16,393,195</b>	<b>71,057,306</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Sotik Constituency financial statements were approved on \_\_\_\_\_ 2021 and signed by:

Fund Account Manager  
Name:

*Signature*  
National Sub-County  
Accountant  
Name: **MARCIANA**  
**SARAH CHEBURET**

*Signature*  
Chairman NG-CDF Committee

Name: **JOHN KIPROTICH TAVU**





ICPAK M/No:

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2021.

		2020 - 2021	2019 - 2020
		Kshs	Kshs
<b>Receipts from operating activities</b>			
Transfers from NGCDF Board	1	166,767,724	117,840,876
Other Receipts	3	234,000	97,500
<b>Total receipts</b>		<b>167,001,724</b>	<b>117,938,376</b>
<b>Payments for operating activities</b>			
Compensation of Employees	4	2,489,368	1,702,756
Use of goods and services	5	19,511,374	7,372,780
Transfers to Other Government Units	6	108,264,735	44,210,000
Other grants and transfers	7	85,538,805	13,614,717
Other Payments	9	5,000,000	6,924,027
<b>Total payments</b>		<b>220,804,282</b>	<b>73,824,280</b>
<b>Total Receipts Less Total Payments</b>			
Adjusted for:		-	-
Decrease/(Increase) in Accounts receivable: (outstanding imprest)	15	-	-
Increase/(Decrease) in Accounts Payable: (deposits/gratuity and retention)	16	-	71,663
Prior year adjustments	14	-	71,663
		<b>(53,802,558)</b>	<b>44,185,759</b>
<b>Net cash flow from operating activities</b>			
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	9	(861,553)	(256,286)
<b>Net cash flows from Investing Activities</b>		<b>(861,553)</b>	<b>(256,286)</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>		<b>(54,664,111)</b>	<b>43,929,473</b>
Cash and cash equivalent at BEGINNING of the year	10	71,057,306	27,127,833
Cash and cash equivalent at END of the year		16,393,195	71,057,306



**Sotik Constituency**

**National Government Constituencies Development Fund (NGCDF)**

**Reports and Financial Statements for The Year Ended June 30, 2021**

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Sotik Constituency financial statements were approved on \_\_\_\_\_ 2021 and signed by:

Fund Account Manager  
Name:

Sotik

National Sub-County  
Accountant

Name: MARCIANA S. CHERURET  
ICPAK M/No: 12833

[Signature]  
Chairman NG-CDF Committee

Name: JOHN KIPDOICH TONG



*Sotik Constituency  
National Government Constituencies Development Fund (NGCDF)  
Reports and Financial Statements for The Year Ended June 30, 2021*

**IX. SUMMARY STATEMENT OF APPROPRIATION FOR THE ENDED 30<sup>TH</sup> JUNE 2021.**

Receipts/Payments	Original Budget A	Adjustments B		Final Budget c=a+b	Actual on comparable basis D	Budget utilization difference e=c-d	% of Utilization f=d/c %
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements				
<b>RECEIPTS</b>	<b>2020/2021</b>			<b>2020/2021</b>	<b>30/06/2021</b>		
	Kshs		Kshs	Kshs	Kshs	Kshs	
Transfers from NGCDF Board	137,088,879	71,057,306	67,367,724	275,513,909	237,371,477	38,142,432	83.40%
Proceeds from Sale of Assets		-	0	-	-	0.0%	0.0%
Other Receipts		234,000		234,000	234,000	-	100.0%
<b>TOTALS</b>	<b>137,088,879</b>	<b>71,291,306</b>	<b>67,367,724</b>	<b>275,747,909</b>	<b>230,059,030</b>	<b>45,688,879</b>	<b>83.4%</b>
<b>PAYMENTS</b>							
Compensation of Employees	2,557,943	61,546.00	500,000	3,119,489	2,489,368	630,121	79.8%
Use of goods and services	9,132,757	9,210,158.00	1,200,000	19,542,915	19,511,374	31,541	99.8%
Transfers to Other Government Units	71,620,000	31,800,000.0	25,000,000	128,420,000	108,264,735	20,155,265	84.3%
Other grants and transfers	47,870,179	24,985,602.00	40,667,724	113,523,505	85,538,805	27,984,700	75.3%
Acquisition of Assets	908,000			908,000	408,000	453,553	44.9%
Other Payments	5,000,000	5,000,000.00	-	10,000,000	5,000,000	5,000,000	50.0%





**Soitk Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Reports and Financial Statements for The Year Ended June 30, 2021**

Receipts/Payments	Original Budget A	Adjustments B		Final Budget c=a+b	Actual on comparable basis D	Budget utilization difference e=c-d	% of Utilization f=d/c %
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements				
RECEIPTS	2020/2021			2020/2021	30/06/2021		
Funds pending approval**	-	234,000		234,000		234,000	
TOTALS	137,088,879	71,291,306	67,367,724	275,747,909	221,212,282	54,535,627	80.2%

\*\*Funds pending approval are sums not yet approved by the board for utilisation and include approved allocations and/or AIA not yet allocated for specific projects.



**Sotik Constituency****National Government Constituencies Development Fund (NGCDF)****Reports and Financial Statements for The Year Ended June 30, 2021**


- (a) [For the revenue items, indicate whether they form part of the AIA by inserting the "AIA" alongside the revenue category.]
- (b) [Provide below a commentary on significant underutilization (below 90% of utilization) and any overutilization (above 100%)]
- Delay of funds approve from board
  -

(Explain whether the changes between the original and final budget are as a result of reallocations within the budget or other causes as per IPSAS 1.9.23.) The actual on a comparable basis in the Summary Statement of Appropriation: Recurrent and Development Combined should agree to the amounts reported in the Statement of Receipts and Payments.

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	54,535,627
Less undisbursed funds receivable from the Board as at 30 <sup>th</sup> June 2021	38,142,432
	16,393,195
Add Accounts payable	-
Less Accounts Receivable	0
Add/Less Prior Year Adjustments	0
Cash and Cash Equivalents at the end of the FY 2020/2021	16,393,195

The NGCDF-Sotik Constituency financial statements were approved on 30/6/ 2021 and signed by:

  
 Fund Account Manager  
 Name: HARIM KARAKAYI

  
 National Sub-County  
 Accountant  
 Name: MARCIANA S. CHERURE  
 ICPAK M/No: 12833

  
 Chairman NG-CDF Committee  
 Name: JOHN KIPROTICH TONY



*Soik Constituency  
National Government Constituencies Development Fund (NGCDF)  
Reports and Financial Statements for The Year Ended June 30, 2021*

**X. BUDGET EXECUTION BY SECTORS AND PROJECTS FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2021**

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
	2020/2021	Opening Balance (C/Bk) and ALA	Previous Years' Outstanding Disbursements	2020/2021	30/06/2021	
	Kshs		Kshs	Kshs	Kshs	Kshs
<b>1.0 Administration and Recurrent</b>						
1.1 Compensation of employees	2,557,943	61,546	500,000	3,119,489	1,618,285	1,501,204
1.2 Committee allowances	2,169,908	2,169,908		4,339,816	4,245,424	94,392
1.3 Use of goods and services	3,065,949	2,065,945		5,131,894	4,057,326	1,074,568
<b>Total</b>	<b>7,793,800</b>	<b>4,297,399</b>	<b>500,000</b>	<b>12,591,199</b>	<b>9,921,035</b>	<b>2,670,164</b>
<b>2.0 Monitoring and evaluation</b>						
2.1 Capacity building	1,400,000	1,400,000		2,800,000	2,615,600	184,400
2.2 Committee allowances	1,800,000	2,800,000		4,600,000	4,245,424	354,576
2.3 Use of goods and services	696,900	1,024,305	1,200,000	2,921,205	624,910	2,296,295
<b>Total</b>	<b>3,896,900</b>	<b>5,224,305</b>	<b>1,200,000</b>	<b>10,321,205</b>	<b>7,485,934</b>	<b>2,835,271</b>
<b>3.0 Emergency</b>						
3.1 Primary Schools						



*Sotik Constituency  
National Government Constituencies Development Fund (NGCDF)  
Reports and Financial Statements for The Year Ended June 30, 2021*

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
	2020/2021	Opening Balance (C/Bk) and ALA	Previous Years' Outstanding Disbursements	2020/2021	30/06/2021	
Ngainet pry		1,300,000.00		1,300,000	1,300,000	-
kapchembei pry	400,000			400,000	400,000	-
sigorian pry sch	400,000.00			400,000	400,000	-
Ngainet Pry Sch	1,200,000			1,200,000	1,200,000	-
Kinyelwet Pry	400,000.00			400,000	400,000	-
Soiyot Pry	300,000.00			300,000	300,000	-
kaplong boys pry	450,000.00			450,000	450,000	-
cheptebe pry	450,000.00			450,000	450,000	-
kapchoyo pry sch	250,000.00			250,000	250,000	-
ndanai small home	250,000.00			250,000	250,000	-
rotik pry sch	450,000.00			450,000	450,000	-
kapsosurwo pry sch	450,000.00			450,000	450,000	-
koiyet pry sch	450,000.00			450,000	450,000	-
kaplesobei pry sch	450,000.00			450,000	450,000	-
3.2 Secondary schools				-		





*Soitk Constituency  
National Government Constituencies Development Fund (NGCDF)  
Reports and Financial Statements for The Year Ended June 30, 2021*

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
	2020/2021	Opening Balance (C/Bk) and ALA	Previous Years' Outstanding Disbursements	2020/2021	30/06/2021	
kapelach sec	400,000.00	-		400,000	400,000	-
Kaplong Girls Sec Sch	300,000.00	0.00		300,000	300,000	-
Kaplong Girls Sec Sch	550,000.00	0.00		-	-	-
3.3 Tertiary institutions				-		
3.4 Security projects	-		-	-		-
kapkures ass. Chief office	-	50,000		50,000	50,000	
3.5 Unutilised	117,366	68,897	28,024	214,287		214,287
<b>Total</b>	<b>7,267,366.00</b>	<b>1,418,897</b>	<b>28,024</b>	<b>8,714,287</b>	<b>7,950,000</b>	<b>764,287</b>
<b>4.0 Bursary and Social Security</b>						
4.1 Primary Schools	22,000,000		18,000,000	40,000,000	39,701,521	344,926
4.2 Secondary Schools	13,000,000		17,009,700	30,009,700	30,000,000	9,700
4.3 Tertiary Institutions						
4.4 Universities						
<b>Total</b>	<b>35,000,000</b>	<b>-</b>	<b>35,009,700</b>	<b>70,009,700</b>	<b>69,701,521</b>	<b>354,626</b>
<b>5.0 Sports</b>						



**Sothi Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Reports and Financial Statements for The Year Ended June 30, 2021**

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
	2020/2021	Opening Balance (C/Bk) and ALA	Previous Years' Outstanding Disbursements	2020/2021	30/06/2021	
5.1	2,597,933.94	2,746,200		5,344,134	2,741,084	2,603,050
Total	2,597,934	2,746,200	-	5,344,134	2,741,084	2,603,050
6.0 Environment						
6.1	2,597,933.94	2,746,200		5,344,134	2,746,200	2,597,934
Total	2,597,934	2,746,200	-	5,344,134	2,746,200	2,597,934
7.0 Primary Schools Projects						
Chebango Primary School	730,000			730,000	730,000.00	
Chebongi Primary School	400,000			400,000		400,000.00
Chemogoi Primary School	600,000			600,000		600,000.00
Chepkosion Primary School	730,000			730,000	730,000.00	
Chororoia Primary School	730,000			730,000	730,000.00	
Emityot Flowers Primary School	600,000			600,000		
Gaa Tuiyobei Primary School	730,000			730,000	730,000.00	
Gelegele Primary School	200,000			200,000	200,000.00	





*Sotik Constituency  
National Government Constituencies Development Fund (NGCDF)  
Reports and Financial Statements for The Year Ended June 30, 2021*

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
	2020/2021	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements	2020/2021	30/06/2021	
Gorgor Primary School	400,000			400,000	400,000.00	
Kaburget Primary School	730,000			730,000	730,000.00	
Kanabwai Primary School	730,000			730,000	730,000.00	
Kanakiui Primary school	300,000			300,000	300,000.00	
Kanegunyet Primary School	730,000			730,000	730,000.00	
Kaniiai Primary School	730,000			730,000	730,000.00	
Kapcheboryot Primary School	600,000			600,000		600,000
Kapcherire Primary School	730,000			730,000	730,000.00	
Kapcherire Primary School	170,000			170,000		170,000.00
Kapolesobei Primary School	400,000			400,000		400,000.00
Kapsiongo Primary School	1,500,000			1,500,000	1,500,000.00	
Kapsosurwo Primary School	730,000			730,000	730,000.00	
Kelonget Valley Primary	730,000			730,000	730,000.00	
Kesengei Primary School	400,000			400,000	400,000.00	
Kesogororet Primary School	730,000			730,000	730,000.00	
Kibori Primary School	400,000			400,000	400,000.00	
Kimase Primary School	730,000			730,000	730,000.00	



*Sotik Constituency  
National Government Constituencies Development Fund (NGCDF)  
Reports and Financial Statements for The Year Ended June 30, 2021*

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
	2020/2021	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements	2020/2021	30/06/2021	
Kimawit Primary School	730,000			730,000	730,000.00	
Kipajit Primary School	400,000			400,000	400,000.00	
Kipsimbol Primary School	400,000			400,000	400,000.00	
Kiptapsir Primary School	400,000			400,000		400,000.00
Kiptenden Tach Asis Primary School	730,000			730,000	730,000.00	
Korongoro Primary School	730,000			730,000	730,000.00	
Lalwat Primary School	400,000			400,000	400,000.00	
Lelechwet Primary School	900,000			900,000	900,000.00	
Manaret Primary School	400,000			400,000	400,000.00	
Moita Primary School	730,000			730,000	730,000.00	
Moriko Primary School	400,000			400,000	400,000.00	
Mosonik Primary School	400,000			400,000	400,000.00	
Nguwo Primary School	730,000			730,000	730,000.00	
Nyatembe Primary School	730,000			730,000	730,000.00	
Saruchat Primary School	1,500,000			1,500,000	1,500,000.00	
Serwet Primary School	730,000			730,000	730,000.00	
Siroin Primary School	400,000			400,000		400,000.00



*Sotik Constituency  
National Government Constituencies Development Fund (NGCDF)  
Reports and Financial Statements for The Year Ended June 30, 2021*

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
	2020/2021	Opening Balance (C/Bk) and ALA	Previous Years' Outstanding Disbursements	2020/2021	30/06/2021	
Sisei Primary School	730,000			730,000	730,000.00	
Soiyot Primary School	730,000			730,000	730,000.00	
Sosur Primary School	730,000			730,000	730,000.00	
Tabeituk Primary School	600,000			600,000		600,000
Tabeituk Primary School	350,000			350,000	350,000.00	
Tembwet Primary School	1,500,000			1,500,000		1,500,000
Tembwo Primary School	-		400,000	400,000	400,000.00	
Togonin Primary School	-		400,000	400,000	400,000.00	
Tuiyotich Primary School	730,000			730,000	730,000.00	
Kuryot primary school		730,000	-	730,000	730,000	
Ngainet Primary school		710,000	-	710,000	710,000	
Somoisiek primary school		730,000	-	730,000	730,000	
Yaganek primary school		730,000	-	730,000	730,000	
Kimawit primary school			400,000	400,000	400,000	
Cherunbas primary school			730,000	730,000	730,000	
Kibibo Primary School			500,000	500,000	500,000	
Korongoro primary school			400,000	400,000	400,000	





*Sotik Constituency  
National Government Constituencies Development Fund (NGCDF)  
Reports and Financial Statements for The Year Ended June 30, 2021*

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
	2020/2021	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements	2020/2021	30/06/2021	
Tonongoi primary school			400,000	400,000	400,000	
Tumbelyon primary school			730,000	730,000	730,000	
Kimase Primary Sch			200,000	200,000	200,000	
Kapnaktui Pr Sch			730,000	730,000	730,000	
Jubilee primary school		730,000		730,000	730,000	
Koiyet primary school		150,000		150,000	150,000	
Kipketi Primary School		730,000		730,000	730,000	
Kibori Primary School		400,000		400,000	400,000	
Kapchoyo Pry Sch		200,000		200,000	200,000	
Saruchat primary school		730,000		730,000	730,000	
Gaa tuiyobei primary school		730,000		730,000	730,000	
Kamenes Pry Sch		200,000		200,000	200,000	
Manaret primary school		200,000		200,000	200,000	
Ngendalel Primary School		730,000		730,000	730,000	
Cheserton Pry Sch		840,000		840,000	840,000	
Serwet primary school		300,000		300,000	300,000	
Kagasik primary school		450,000		450,000	450,000	



*Sotik Constituency*  
*National Government Constituencies Development Fund (NGCDF)*  
*Reports and Financial Statements for The Year Ended June 30, 2021*

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
	2020/2021	Opening Balance (C/BK) and AIA	Previous Years' Outstanding Disbursements	2020/2021	30/06/2021	
Cheboet primary school		730,000		730,000	730,000	
Mogoiywek primary		400,000		400,000	400,000	
Mabwaita primary school		200,000		200,000	200,000	
soget primary school		200,000		200,000	200,000	
Chebole primary school		400,000		400,000	400,000	
Sugutek primary school		730,000		730,000	730,000	
Kapolesobei Pry Sch		730,000		730,000	730,000	
Sugurusiek primary school		200,000		200,000	200,000	
Somoe primary school		730,000		730,000	730,000	
Kapsiongo Primary School		730,000		730,000	730,000	
Rotik primary school		500,000		500,000	500,000	
Chebirbelek Primary School		600,000		600,000	600,000	
Kambira Pry Sch		700,000		700,000	700,000	
Sotik Primary School		500,000		500,000	500,000	
Lelechwet Primary School		300,000		300,000	300,000	
Kibibo Primary School	400,000			400,000	400,000	
Kimoso Primary school	400,000			400,000	400,000	





*Sotik Constituency  
National Government Constituencies Development Fund (NGCDF)  
Reports and Financial Statements for The Year Ended June 30, 2021*

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
	2020/2021	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements	2020/2021	30/06/2021	
Chepkalwal Pry Sch		1,100,000		1,100,000	1,100,000	
Kuryot Pry Sch			710,000	710,000	710,000	
Chebugon Primary school			710,000	710,000	710,000	
Kimolwet Primary School			600,000	600,000	600,000	
Kaplong Boys Primary Sch			710,000	710,000	710,000	
Ngainet Primary school			710,000	710,000	710,000	
Kimase Primary School			400,000	400,000	400,000	
				-		-
<b>Total</b>	<b>32,340,000</b>	<b>25,140,000</b>	<b>8,730,000</b>	<b>66,210,000</b>	<b>60,540,000</b>	<b>5,670,000</b>
<b>8.0 Secondary Schools Projects</b>						
Kapkelei secondary school	1,700,000	-		1,700,000	-	1,700,000
Keronjo mixed day Secondary school		800,000		800,000	800,000	
Mosonik Secondary School		1,900,000		1,900,000	1,900,000	
Gelegele Girls Secondary School		300,000		300,000	300,000	
Kipsonoi Secondary School		1,100,000		1,100,000	1,100,000	



*Sotik Constituency  
National Government Constituencies Development Fund (NGCDF)  
Reports and Financial Statements for The Year Ended June 30, 2021*

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
	2020/2021	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements	2020/2021	30/06/2021	
Burget Secondary School		500,000		500,000	500,000	
Gelegele Boys Secondary School		300,000		300,000	300,000	
Mogoiywet Secondary school		400,000		400,000	400,000	
Kiricha Secondary school		800,000		800,000	800,000	
Kipsimbol Secondary School		500,000		500,000	500,000	
Kapchoyo High School		1,000,000		1,000,000	1,000,000	
Kaplong Boys high school		1,000,000		1,000,000	1,000,000	
Kapsosurwo secondary school		-	1,000,000	1,000,000	-	1,000,000
Kapletundo Secondary school		-	1,000,000	1,000,000	-	1,000,000
Tabarit Secondary School		-	1,170,000	1,170,000	-	1,170,000
Kapkures Primary school		-	710,000	710,000	-	710,000
Ndanai boys secondary school	3,500,000	-		3,500,000	-	3,500,000
Kapelach Secondary school	1,000,000	-		1,000,000	-	1,000,000
Cheptangulgei secondary school			1,000,000	1,000,000	-	1,000,000
Chebongi secondary school		-	550,000	550,000	-	550,000
Siroin secondary school		-	550,000	550,000	-	550,000
Chebirbelek secondary school			1,000,000	1,000,000	-	1,000,000



*Sotik Constituency  
National Government Constituencies Development Fund (NGCDF)  
Reports and Financial Statements for The Year Ended June 30, 2021*

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
	2020/2021	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements	2020/2021	30/06/2021	
Togomin secondary school		500,000		500,000	- 500,000	
Kapchemibei secondary school			1,000,000	1,000,000	-	1,000,000
Chebole high school			1,000,000	1,000,000	-	1,000,000
Gelegele Girls Secondary School			1,000,000	1,000,000	-	1,000,000
Rotik Secondary School		500,000		500,000	500,000	
St Joseph Mambwaita Secondary School		0	584,735	584,735	584,735	
Cheptebe day secondary school			1,000,000	1,000,000	1,000,000	
Tembwo girls secondary school		1,500,000		1,500,000	1,500,000	
Kimolwet boys secondary school		500,000		500,000	500,000	
Kamenes Secondary School		200,000		200,000	200,000	
Kipsingei secondary school		7,110,000		7,110,000	7,110,000	
Kapkelei secondary school		7,110,000		7,110,000	7,110,000	
Chebilat Mixed Day Secondary School	-	-	820,000	820,000	820,000	
Kapchemibei Secondary School		1,000,000		1,000,000	1,000,000	
Kapchepkoro High School	820,000	-		820,000	820,000	
Kapkesembe Secondary School	1,000,000	-		1,000,000	1,000,000	
Kapkoitim Secondary School	1,000,000	-		1,000,000	1,000,000	





**Soik Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Reports and Financial Statements for The Year Ended June 30, 2021**

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
	2020/2021	Opening Balance (C/Bk) and ALA	Previous Years' Outstanding Disbursements	2020/2021	30/06/2021	
Kapkures Secondary School	820,000	-		820,000	820,000	
Keronjo Secondary School	-	1,000,000		1,000,000	1,000,000	
Kimawit Secondary School		-	500,000	500,000	500,000	
Rotik Secondary School		-	500,000	500,000	500,000	
Sigorian Secondary School		-	400,000	400,000	400,000	
Kimolwet Boys High School	1,000,000	-		1,000,000	1,000,000	
Kipngosos Secondary School	820,000	-		820,000	820,000	
Chebirbelek Secondary School	7,200,000	-		7,200,000	-	7,200,000
Kapsosurwo secondary school		-	1,000,000	1,000,000	-	1,000,000
Cheptangulgei secondary school		-	1,000,000	1,000,000	-	1,000,000
Chebirbelek secondary school		-	1,000,000	1,000,000	-	1,000,000
Kapchembei secondary school		-	1,000,000	1,000,000	-	1,000,000
Chebole high school		-	1,000,000	1,000,000	-	1,000,000
Gelegele Girls Secondary School	285,265	-	714,735	1,000,000	1,000,000	
Cheptebe day secondary school		-	1,000,000	1,000,000	1,000,000	
Kapchoyo High School		-	1,000,000	1,000,000	1,000,000	
Kaploug Boys high school		-	1,000,000	1,000,000	1,000,000	



*Sotik Constituency  
National Government Constituencies Development Fund (NGCDF)  
Reports and Financial Statements for The Year Ended June 30, 2021*

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
	2020/2021	Opening Balance (C/BK) and ALA	Previous Years' Outstanding Disbursements	2020/2021	30/06/2021	
Kaplelach Secondary school		-	1,000,000	1,000,000	1,000,000	
St Joseph Secondary School Mabwaita	584,735	-	134,735	719,470	719,470	
Tembwo Girls Secondary School	7,200,000			7,200,000	-	7,200,000
Cheptangulgei Secondary School	1,000,000			1,000,000	1,000,000	
Gelegele Boys Secondary School	400,000			400,000	400,000	
Gelegele Girls Secondary School	2,500,000			2,500,000	2,500,000	
Gorgor High School	1,200,000			1,200,000	1,200,000	
Kagasik Girls Secondary School	2,400,000			2,400,000	2,400,000	
Kamirai Secondary School	400,000			400,000	400,000	
Kannureito High School	3,500,000			3,500,000	3,500,000	
Moi Mariet Secondary School	500,000			500,000	500,000	
<b>Total</b>	<b>37,600,000</b>	<b>23,460,000</b>	<b>18,450,000</b>	<b>79,510,000</b>	<b>50,000,000</b>	<b>29,510,000</b>
<b>9.0 Tertiary institutions Projects (List all the Projects)</b>						
9.1						
9.2						
9.3						



*Sotik Constituency  
National Government Constituencies Development Fund (NGCDF)  
Reports and Financial Statements for The Year Ended June 30, 2021*

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
	2020/2021	Opening Balance (C/Bk) and ALA	Previous Years' Outstanding Disbursements	2020/2021	30/06/2021	
<b>9.4</b>						
<b>10.0 Security Projects</b>						
Koiyet assistant chief office	-	-	600,000	600,000	600,000	-
Balek Assistant Chiefs Office	200,000	-		200,000.00	200,000	-
Cheplelwa Assisatant Chiefs Office	500,000	-		500,000.00	500,000	-
Rongena Assisatant. Chiefs Office	490,045	-		490,044.64	490,045	-
Koiyet A.Chief			600,000.00	600,000.00	600,000	-
Kipsingei Ap Line			550,000.00	550,000.00	550,000	-
Sigorian A.Chief			250,000.00	250,000.00	250,000	-
Motiret A.Chief Office			250,000.00	250,000.00	250,000	-
KAPKOITM A S CHIEF OFFICE	200,000			200,000	200,000	-
<b>Total</b>	<b>1,390,045</b>	<b>-</b>	<b>2,250,000</b>	<b>3,640,045</b>	<b>3,640,045</b>	<b>-</b>
<b>11.0 Acquisition of assets</b>						
11.1 Motor Vehicles (including motorbikes)	500,000		-	500,000	-	500,000
11.2 Construction of CDF office	408,000		-	408,000	-	408,000





*Sotik Constituency  
National Government Constituencies Development Fund (NGCDF)  
Reports and Financial Statements for The Year Ended June 30, 2021*

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
	2020/2021	Opening Balance (C/Bk) and ALA	Previous Years' Outstanding Disbursements	2020/2021	30/06/2021	
11.3 Purchase of furniture and equipment						
11.4 Purchase of computers						
11.5 Purchase of land						
<b>12.0 Others</b>						
12.1 Strategic Plan						
12.2 Innovation Hub						
12.2 Rural electrification Authority	5,000,000	5,000,000	-	10,000,000	5,000,000	5,000,000
Funds pending approval**	-	234,000	-	234,000	-	234,000
<b>Total</b>	<b>137,088,879</b>	<b>71,291,306</b>	<b>67,367,724</b>	<b>275,747,909</b>	<b>221,212,282</b>	<b>54,535,628</b>

(NB: This statement is a disclosure statement indicating the utilisation in the same format as the entity's budgets which are programme based. Ensure that this document is completed to enable consolidation by the National Treasury)



## **XI. SIGNIFICANT ACCOUNTING POLICIES**

The principle accounting policies adopted in the preparation of these financial statements are set out below:

### **1. Statement of Compliance and Basis of Preparation**

The financial statements have been prepared in accordance with Cash-basis International Public Sector Accounting Standards (IPSAS) as prescribed by the Public Sector Accounting Standards Board (PSASB) and set out in the accounting policy note below. This cash basis of accounting has been supplemented with accounting for; a) receivables that include imprests and salary advances and b) payables that include deposits (gratuity and retentions).

The financial statements comply with and conform to the form of presentation prescribed by the PSASB. The accounting policies adopted have been consistently applied to all the years presented.

### **2. Reporting Entity**

The financial statements are for the NGCDF-Sotik Constituency. The financial statements encompass the reporting entity as specified under section 81 of the PFM Act 2012

### **3. Reporting Currency**

The financial statements are presented in Kenya Shillings (Kshs), which is the functional and reporting currency of the Government and all values are rounded to the nearest Kenya Shilling.

### **4. Significant Accounting Policies**

The accounting policies set out in this section have been consistently applied by the entity for all the years presented.

#### **a) Recognition of Receipts**

The entity recognises all receipts from the various sources when the event occurs, and the related cash has actually been received by the Entity.

#### **Transfers from the National Government Constituency Development Fund (NG-CDF)**

Transfers from the NG-CDF to the constituency are recognized when cash is received in the Constituency account.

#### **Proceeds from Sale of Assets**

Proceeds from disposal of assets are recognized as and when cash is received in the constituency account.

#### **Other receipts**

These include Appropriation-in-Aid and relates to receipts such as proceeds from sale of tender documents, rent receipts, interest earned on bank balances, hire of Plant/Equipment/Facilities, Unutilized funds from PMCs among others.

#### ***Unutilized Funds from PMCs.***



All unutilized funds of the Project Management Committee (PMC) are returned to the constituency account. Unutilized funds from PMCs are recognised as other receipts upon return to the constituency account.

**External Assistance**

External assistance refers to grants and loans received from local, multilateral and bilateral development partners. In the year under review there was no external assistance received.

**b) Recognition of payments**

The Entity recognises all payments when the event occurs and the related cash has actually been paid out by the entity.

**Compensation of Employees**

Salaries and wages, allowances, statutory contribution for employees are recognized in the period when the compensation is paid.

**Use of Goods and Services**

Goods and services are recognized as payments in the period when the goods/services are paid for. Such expenses, if not paid during the period where goods/services are consumed, shall be disclosed as pending bills.

**Acquisition of Fixed Assets**

The payment on acquisition of property plant and equipment items is not capitalized. The cost of acquisition and proceeds from disposal of these items are treated as payments and receipts items respectively. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration and the fair value of the asset can be reliably established, a contra transaction is recorded as receipt and as a payment.

A fixed asset register is maintained by each constituency and a summary provided for purposes of consolidation. This summary is disclosed as an annexure to the financial statements.

**5. In-kind contributions**

In-kind contributions are donations that are made to the constituency in the form of actual goods and/or services rather than in money or cash terms. These donations may include vehicles, equipment or personnel services. Where the financial value received for in-kind contributions can be reliably determined, the constituency includes such value in the statement of receipts and payments both as receipts and as payments in equal and opposite amounts; otherwise, the contribution is not recorded.

**6. Cash and Cash Equivalents.**

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at various commercial banks at the end of the financial year.

**7. Accounts Receivable**

For the purposes of these financial statements, imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year are treated as receivables. This is in recognition of the government practice where the imprest payments are recognized as payments when fully accounted for by the imprest or AIE holders. This





is an enhancement to the cash accounting policy. Other accounts receivables are disclosed in the financial statements.

**8. Accounts Payable**

For the purposes of these financial statements, Deposits (gratuity and retentions) held on behalf of third parties have been recognized on an accrual basis (as accounts payables). This is in recognition of the government practice of retaining a portion of contracted services and works pending fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. Gratuity earned on monthly is held on behalf of the employee and later paid at the end of the contract period. This is an enhancement to the cash accounting policy adopted by National Government Constituencies Development Fund as prescribed by PSASB. Other liabilities including pending bills are disclosed in the financial statements.

**9. Pending Bills**

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they are recorded as 'memorandum' or 'off-balance' items to provide a sense of the overall net cash position of the entity at the end of the financial year. When the pending bills are finally settled, such payments are included in the Statement of Receipts and Payments in the year in which the payments are made.

**10. Unutilized Fund**

Unutilized funds consist of bank balances in the constituency account and funds not yet disbursed by the Board to the constituency at the end of the financial year. These balances are available for use in the subsequent financial year to fund projects approved in the respective prior financial years consistent with sec 6(2) and sec 7(2) of NGCDF Act, 2015

**11. Budget**

The budget is developed on a comparable accounting basis (cash basis except for imprest which is accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on 30 June 2020 for the period 1<sup>st</sup> July 2020 to 30<sup>th</sup> June 2021 as required by law. Included in the adjustments are Cash book opening balance, AIA generated during the year and constituency allocations not yet disbursed at the beginning of the financial year.

A comparison of the actual performance against the comparable budget for the financial year under review has been included in the financial statements.

**12. Comparative Figures**

Where necessary, comparative figures for the previous financial year have been amended or reconfigured to conform to the required changes in presentation.

**13. Subsequent Events**

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30<sup>th</sup> June 2021.

**14. Errors**

Material prior period errors are corrected retrospectively in the first set of financial statements authorized for issue after their discovery by: i. restating the comparative amounts for prior period(s) presented in which the error occurred; or ii. If the error occurred before the earliest prior period presented, restating the opening balances of assets, liabilities and net assets/equity for the earliest prior period presented.



---

During the year, errors that have been corrected are disclosed under note 14 explaining the nature and amounts.

**15. Related Party Transactions**

The Entity regards a related party as a person or an entity with the ability to exert control individually or jointly, or to exercise significant influence over the Entity, or vice versa.



*Sotik Constituency  
National Government Constituencies Development Fund (NGCDF)  
Reports and Financial Statements for The Year Ended June 30, 2021*

**XII. NOTES TO THE FINANCIAL STATEMENTS**

**1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES**

Description	2020-2021	2019-2020
NGCDF Board	Kshs	Kshs
AIE NO. B 041083		4,000,000.00
AIE NO. B 047450		2,400,000.00
AIE NO. B 041290		16,000,000.00
AIE NO. B 047710		10,000,000.00
AIE NO. B 049297		400,000.00
AIE NO. B 104322		55,040,875.50
AIE NO. B 096578		20,000,000.00
		10,000,000.00
AIE NO. B140731	13,000,000	
AIE NO. B105087	11,000,000	
AIE NO. B126292	8,000,000	
AIE NO. B139000	12,000,000	
AIE NO. B132331	6,000,000	
AIE NO. B132037	6,000,000	
AIE NO. B128277	6,900,000	
AIE NO. B128034	12,000,000	
AIE NO. B119645	8,500,000	
AIE NO. B124735	8,000,000	
AIE NO. B104895	67,367,724	
AIE No.B096919	8,000,000	
<b>TOTAL</b>	<b>166,767,724</b>	<b>117,840,876</b>

**2. PROCEEDS FROM SALE OF ASSETS**

	2020-2021	2019-2020
	Kshs	Kshs
Receipts from sale of Buildings	00	00





*Sotik Constituency*

*National Government Constituencies Development Fund (NGCDF)*

*Reports and Financial Statements for The Year Ended June 30, 2021*

Receipts from the Sale of Vehicles and Transport Equipment	00	00
Receipts from sale of office and general equipment	00	00
Receipts from the Sale Plant Machinery and Equipment	00	00
Total	00	00



*NOTES TO THE FINANCIAL STATEMENTS (Continued)***3. OTHER RECEIPTS**

	2020-2021	2019-2020
	Kshs	Kshs
Interest Received		
Rents		
Receipts from sale of tender documents	234,000	97,500
Hire of plant/equipment/facilities		
Unutilized funds from PMCs		
Other Receipts Not Classified Elsewhere		
<b>Total</b>	<b>234,000</b>	<b>97,500</b>

**4. COMPENSATION OF EMPLOYEES**

	2020-2021	2019-2020
	Kshs	Kshs
NG-CDFC Basic staff salaries	1,618,285	1,616,356
Personal allowances paid as part of salary		
House Allowance		
Transport Allowance		
Leave allowance		
Gratuity to contractual employees	871,083	
Employer Contributions Compulsory national social security schemes		86,400
<b>Total</b>	<b>2,489,368</b>	<b>1,702,756</b>



*Sotik Constituency  
National Government Constituencies Development Fund (NGCDF)  
Reports and Financial Statements for The Year Ended June 30, 2021*

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**5. USE OF GOODS AND SERVICES**

	2020-2021	2019-2020
	Kshs	Kshs
Utilities, supplies and services	436,948	9,450
Electricity	30,000	10,000
Water & sewerage charges	8,100	
Office rent		
Communication, supplies and services	213,437	255,000
Domestic travel and subsistence		591,400
Printing, advertising and information supplies & services	271,000	
Rentals of produced assets		
Training expenses	2,615,600	
Hospitality supplies and services	577,200	
Other committee expenses	5,687,000	
Committee allowance	1,248,000	5,065,660
Insurance costs		
Specialised materials and services		
Office and general supplies and services	624,910	289,436
Fuel , oil & lubricants	600,000	700,000
Other operating expenses		
Bank service commission and charges	45,100	24,073
Other Operating Expenses	6,757,424	
Security operations		
Routine maintenance - vehicles and other transport equipment	396,655	427,761
Routine maintenance- other assets		
<b>TOTAL</b>	<b>19,511,374</b>	<b>7,372,780</b>





**NOTES TO THE FINANCIAL STATEMENTS (Continued)****6. TRANSFER TO OTHER GOVERNMENT ENTITIES**

Description	2020-2021	2019-2020
	Kshs	Kshs
Transfers to primary schools (see attached list)	53,380,000	31,110,000
Transfers to secondary schools (see attached list)	54,884,735	13,100,000
Transfers to tertiary institutions (see attached list)		
<b>TOTAL</b>	<b>108,264,735</b>	<b>44,210,000</b>

**7. OTHER GRANTS AND OTHER PAYMENTS**

	2020-2021	2019-2020
	Kshs	Kshs
Bursary – secondary schools (see attached list)	39,701,521	59,600
Bursary – tertiary institutions (see attached list)	30,000,000	120,200
Bursary – special schools (see attached list)		54,000
Mock & CAT (see attached list)		
Social Security programmes (NHIF)		
Security projects (see attached list)	1,850,000	2,999,920
Sports projects (see attached list)	2,741,084	4,430,940
Environment projects (see attached list)	2,746,200	1,936,207
Emergency projects (see attached list)	8,500,000	4,013,850
<b>Total</b>	<b>85,538,805</b>	<b>13,614,717</b>



*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**8. ACQUISITION OF ASSETS**

	2020-2021	2019-2020
	Kshs	Kshs
Purchase of Buildings		
Construction of Buildings		
Refurbishment of Buildings	408,000	
Purchase of Vehicles and Other Transport Equipment	-	
Overhaul of Vehicles and Other Transport Equipment	453,553	
Purchase of Household Furniture and Institutional Equipment		
Purchase of Office Furniture and General Equipment		
Purchase of ICT Equipment, Software and Other ICT Assets		256,286
Purchase of Specialized Plant, Equipment and Machinery		
Rehabilitation and Renovation of Plant, Machinery and Equip.		
Acquisition of Land		
Acquisition of Intangible Assets		
<b>Total</b>	<b>861,553</b>	<b>256,286</b>

**9. OTHER PAYMENTS**

	2020-2021	2019-2020
	Kshs	Kshs
Strategic plan	-	2,247,000
ICT Hub	-	4,677,027
REA	5,000,000	
<b>TOTAL</b>	<b>5,000,000</b>	<b>6,924,027</b>



*Sotik Constituency*

*National Government Constituencies Development Fund (NGCDF)*

*Reports and Financial Statements for The Year Ended June 30, 2021*

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**10: CASH BOOK BANK BALANCE**

**10A: BANK ACCOUNTS (CASH BOOK BANK BALANCE)**

Name of Bank, Account No. & currency	2020-2021	2019-2020
	Kshs	Kshs
<i>Kenya Commercial Bank, Sotik Branch . Sotik NG-CDF</i>	16,393,195	71,057,306
<i>A/C no.1105583686</i>		
<b>Total</b>	<b>16,393,195</b>	<b>71,057,306</b>
<b>10B: CASH IN HAND</b>		
Location 1		
Location 2		
Location 3		
Other Locations ( <i>specify</i> )		
<b>Total</b>		
<i>[Provide cash count certificates for each]</i>		



NOTES TO THE FINANCIAL STATEMENTS (Continued)

11: OUTSTANDING IMPRESTS

Name of Officer or Institution	Date Imprest Taken	Amount Taken	Amount Surrendered	Balance
		Kshs	Kshs	Kshs
Name of Officer	dd/mm/yy	00	00	00
Name of Officer	dd/mm/yy	00	00	00
Name of Officer	dd/mm/yy	00	00	00
Name of Officer	dd/mm/yy	00	00	00
Name of Officer	dd/mm/yy	00	00	00
Name of Officer	dd/mm/yy	00	00	00
Total			00	00

[Include an annex if the list is longer than 1 page.]

12A. RETENTION

	2020-2021	2019-2020
	KShs	KShs
Retention as at 1 <sup>st</sup> July (A)	00	00
Retention held during the year (B)	00	00
Retention paid during the Year (C)	00	00
Closing Retention as at 30 <sup>th</sup> June D= A+B-C	00	00

[Provide short appropriate explanations as necessary.]

12B. GRATUITY

	2020-2021	2019-2020
	KShs	KShs
Gratuity as at 1 <sup>st</sup> July (A)	871,083	00
Gratuity held during the year (B)		00
Gratuity paid during the Year (C)		00
Closing Gratuity as at 30 <sup>th</sup> June D= A+B-C	871,083	00

[Provide short appropriate explanations as necessary]





**13. BALANCES BROUGHT FORWARD**

	2020-2021 (1 <sup>st</sup> July 2020)	2019-2020 (1 <sup>st</sup> July 2019)
	Kshs	Kshs
Bank accounts	71,057,306	27,127,833
Cash in hand		
Imprest		
<b>Total</b>	<b>71,057,306</b>	<b>27,127,833</b>

*[Provide short appropriate explanations as necessary]*

**14. PRIOR YEAR ADJUSTMENTS**

	Balance b/f FY 2019/2020 as per Audited Financial statements	Adjustments	Adjusted Balance** b/f FY 2019/2020
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	-		71,663
Cash in hand			
Accounts Payables			
Receivables			
Others ( <i>specify</i> )			
<b>TOTAL</b>	<b>-</b>		<b>71,663</b>

*\*\* The adjusted balances are not carried down on the face of the financial statement.  
(Entity to provide disclosure on the adjusted amounts)*

**15. CHANGES IN ACCOUNTS RECEIVABLE – OUTSTANDING IMPREST**

	2020-2021	2019-2020
	KShs	KShs
Outstanding Imprest as at 1 <sup>st</sup> July (A)	00	00
Imprest issued during the year (B)	00	00
Imprest surrendered during the Year (C)	00	00
closing accounts in account receivables D= A+B-C	00	00



**16. CHANGES IN ACCOUNTS PAYABLE – DEPOSITS AND RETENTIONS**

	2020 – 2019	2018 – 2019
	KShs	KShs
Deposit and Retentions as at 1 <sup>st</sup> July (A)	00	00
Deposit and Retentions held during the year (B)	00	00
Deposit and Retentions paid during the Year (C)	00	00
closing account payables D= A+B-C	00	00



**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**17. OTHER IMPORTANT DISCLOSURES**

**17.1: PENDING ACCOUNTS PAYABLE (See Annex 1)**

	2020-2021	2019-2020
	Kshs	Kshs
Construction of buildings	00	00
Construction of civil works	00	00
Supply of goods	00	00
Supply of services	00	00
	00	00

**17.2: PENDING STAFF PAYABLES (See Annex 2)**

	2020-2021	2019-2020
	Kshs	Kshs
NGCDFC Staff	00	00
Others ( <i>specify</i> )	00	00
	00	00

**17.3: UNUTILIZED FUND (See Annex 3)**

	2020-2021	2019-2020
	Kshs	Kshs
Compensation of employees	1,501,204	561,546.00
Use of goods and services	7,001,655	10,410,158.00
Amounts due to other Government entities (see attached list)	35,180,000	56,800,000.00
Amounts due to other grants and other transfers (see attached list)	6,319,897	65,653,326.00
Acquisition of assets		
Others ( <i>specify</i> )	5,000,000	5,000,000
Funds pending approval	234,000	
	<b>55,002,756</b>	<b>138,425,030</b>





*Sotik Constituency*

*National Government Constituencies Development Fund (NGCDF)*

*Reports and Financial Statements for The Year Ended June 30, 2021*

---

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

17.4: PMC account balances (See Annex 5)

	2020-2021	2019-2020
	Kshs	Kshs
PMC account balances (see attached list)	00	00
	00	00
	00	00



*XXX Constituency  
National Government Constituencies Development Fund (NGCDF)  
Reports and Financial Statements for The Year Ended June 30, 2021*

**ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE**

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2020	Comments
	a	b	c	d=a-c	
Construction of buildings					
1.					
2.					
3.					
Sub-Total					
Construction of civil works					
4.					
5.					
6.					
Sub-Total					
Supply of goods					
7.					
8.					
9.					
Sub-Total					
Supply of services					
10.					
11.					
12.					
Sub-Total					
Grand Total					



*XXX Constituency  
National Government Constituencies Development Fund (NGCDF)  
Reports and Financial Statements for The Year Ended June 30, 2021*

**ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES**

Name of Staff	Designation	Date employed	Outstanding Balance 30 <sup>th</sup> June 2021	Comments
NG-CDFC Staff				
1.				
2.				
3.				
Sub-Total				
Grand Total				



XXX Constituency  
National Government Constituencies Development Fund (NGCDF)  
Reports and Financial Statements for The Year Ended June 30, 2021

ANNEX 3 – UNUTILIZED FUND

Name	Brief Transaction Description	Outstanding Balance 2020/21	Outstanding Balance 2019/20	Comments
Compensation of employees				
Use of goods & services				
Amounts due to other Government entities				
Sub-Total				
Amounts due to other grants and other transfers				
Sub-Total				
Acquisition of assets				
Others ( <i>specify</i> )				
Sub-Total				
Funds pending approval				
Grand Total				





*XXX Constituency  
National Government Constituencies Development Fund (NGCDF)  
Reports and Financial Statements for The Year Ended June 30, 2021*

**ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER**

Asset class	Historical Cost b/f (Kshs) 2019/20	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2020/21
Land				
Buildings and structures				
Transport equipment				
Office equipment, furniture and fittings				
ICT Equipment, Software and Other ICT Assets				
Other Machinery and Equipment				
Heritage and cultural assets				
Intangible assets				
<b>Total</b>				



*XXX Constituency**National Government Constituencies Development Fund (NGCDF)**Reports and Financial Statements for The Year Ended June 30, 2021***ANNEX 5 –PMC BANK BALANCES AS AT 30<sup>TH</sup> JUNE 2021**

PMC	Bank	Account number	Bank Balance 2020/21	Bank Balance 2019/20
Balek A Pry	KCB-Sotik	1206171979		90,166
Balek A Pry Sch	KCB-Sotik	1206171979	88,975.00	
Bambanik Pry Sch	KCB-Sotik	1278291148	2,475.00	
Boreito Pry Sch	KCB-Sotik	1205499040	914.00	
Burgei Pry Sch	KCB-Sotik	1177370816	399,096.00	
Burgei Pry Sch	KCB-Sotik	1177370816		400,161
Burgei Sec Sch	KCB-Sotik	1154152731	39,805.00	
Chebilat A P Line Post	KCB-Sotik	1225345804	200,662.00	
Chebilat Mixed day Sch	KCB-Sotik	1282241842	1,139,574.00	
Chebirbelek Pry Sch	KCB-Sotik	1129620174	37,775.40	
Chebirbelek Sec Sch	KCB-Sotik	1115976230	8,373.00	
Chebole High Sch	KCB-Sotik	1170826199	19,857.10	
Chebole Pry Sch	KCB-Sotik	1145063632	21,010.30	
Chebongi Pry Sch	KCB-Sotik	1129436365	33,626.00	
Chebongi Sec Sch	KCB-Sotik	111165389	28,673.00	
Chebugon Pry Sch	KCB-Sotik	1169058353	3,114.00	
Chebui Pry Sch	KCB-Sotik	1276327897	399,675.00	
Chemogoi Pry sch	KCB-Sotik	1115838687	66,589.50	
Chemogoi Pry School	KCB-Sotik	1115838687		854.50
Chepkalwal Pry Sch	KCB-Sotik	1165909383	40,930.00	
Chepkalwal Pry School	KCB-Sotik	1165909383		2,340.00
Chepkabit Day Sec Sch	KCB-Sotik	1169163548	563.00	



**XXX Constituency**

**National Government Constituencies Development Fund (NGCDF)**

**Reports and Financial Statements for The Year Ended June 30, 2021**

PMC	Bank	Account number	Bank Balance 2020/21	Bank Balance 2019/20
Chepkebit Primary School	KCB-Sotik	1155267982	425.00	
Chepkeigei Primary School	KCB-Sotik	1145538657	251,214.00	
Chepkosiom Sec Sch	KCB-Sotik	1164488813	8,884.50	
Chepkosiom Sec School	KCB-Sotik	1164488813		2,355.50
Cheptangulgei Day Sec sch	KCB-Sotik	1176689215	60,989.50	
Cheptebe Day Sec Sch	KCB-Sotik	1278913831	849,769.00	
Cheptebe Primary School	KCB-Sotik	1157833918	450,697.50	
Cheptebe Primary School	KCB-Sotik	1157833918		88
Chesambai Primary School	KCB-Sotik	1115318039	34,168.00	
Chesegem Primary School	KCB-Sotik	1118983939	162,472.00	
Cheserton Primary School	KCB-Sotik	1156775132	42,280.00	
Chesilyot Primary School	KCB-Sotik	1126182583		969.00
Chilgowet Primary School	KCB-Sotik	1134661266	183.05	
Chororoita Primary School	KCB-Sotik	1175006211	58,929.00	
Gelegele Boys Sec Sch	KCB-Sotik	1277436452	70,085.00	
Gelegele Girls Sec Sch	KCB-Sotik	1135797575	1,300,123.50	
Gorgor Primary School	KCB-Sotik	1176225480	785.50	
Gorgor Sec Sch	KCB-Sotik	1116019116	224,584.00	
Gorgor Sec Sch	KCB-Sotik	1116019116		15,511.00
Jubilee Amani primary school	KCB-Sotik	1282814834	709,475.00	
Kaburgei Primary School	KCB-Sotik	1119789176	31,507.00	
Kagasik Girls Sec Sch	KCB-Sotik	1123071047	144.50	
Kagasik Primary School	KCB-Sotik	1177058219		



**XXX Constituency**

**National Government Constituencies Development Fund (NGCDF)**

**Reports and Financial Statements for The Year Ended June 30, 2021**

PMC	Bank	Account number	Bank Balance 2020/21	Bank Balance 2019/20
			51,159.30	
Kambira Primary School	KCB-Sotik	1173545603	49,768.00	
Kamegunyet Primary School	KCB-Sotik	1175185027	2,753.00	
Kamenes Primary School	KCB-Sotik	1117691721	10,365.15	
Kamenes Secondary School	KCB-Sotik	1167831314	95,780.00	
Kameswon Primary School	KCB-Sotik	1129914178	189,049.55	
Kameswon Secondary School	KCB-Sotik	1281364932	27,562.75	
Kamira Secondary School	Equity-Bank	1840280923087	399,550.00	
Kamirai Secondary School	KCB-Sotik	1110990553	920.00	
Kamugeno Pry Sch	KCB-Sotik	1199497509	35,355.00	
Kamugeno Pry School	KCB-Sotik	1175185027		20,070
Kamungei Girls Sec	KCB-Sotik	1172857911		10,902
Kamureito High Sch	KCB-Sotik	1110777752	565.20	
Kapchemibei PRY Sch	KCB-Sotik	1177990806	20,555.30	
Kapchemibei sec -	KCB-Sotik	1173640010		105,349.00
Kapchepkoro High Sch	KCB-Sotik	1164951254	820,574.50	
Kapcholyo Pry Sch	KCB-Sotik	1200782496	225.00	
Kapcholyo Sec Sch	KCB-Sotik	113695986	352,980.65	
Kapkelei Sec Sch	KCB-Sotik	1201091098	39,205.82	
Kapkelei Sec Sch	KCB-Sotik	1201091098		406,371
Kapkesembe Sec Sch	KCB-Sotik	1151849421	20,874.00	
Kapkoitim Asst Chief's Office	Equity-Bank	1840280949324	200,000.00	
Kapkoitim Sec Sch	KCB-Sotik	1110655185	1,889.60	





*XXX Constituency  
National Government Constituencies Development Fund (NGCDF)  
Reports and Financial Statements for The Year Ended June 30, 2021*

PMC	Bank	Account number	Bank Balance 2020/21	Bank Balance 2019/20
Kapkures Chief's Office	KCB-Sotik	1279174609	660.00	
Kapkures Pry Sch	KCB-Sotik	1134916043	34,432.90	
Kapkures sec Sch	KCB-Sotik	1109508395	1,621,888.00	
Kaplekwa Pry Sch	KCB-Sotik	1132124719	840.00	
Kaplelach Sec Sch	KCB-Sotik	1136771603	13,675.90	
Kapletundo Do Office	KCB-Sotik	1252066937	473.00	
Kapletundo Dos office-	KCB-Sotik	1253385882		242,895
Kapletundo Sec Sch	KCB-Sotik	1164846248	375,745.00	
Kaplong Boys Sec Sch	KCB-Sotik	1111526221	648,575.00	
Kaplong Girls Sec Sch	KCB-Sotik	1134637160	5,139.47	
Kapmakitui Pry Sch	KCB-Sotik	1201874866	594,374.60	
Kapnyasimba Pry Sch	KCB-Sotik	1172337489	66,604.00	
Kapnyasimba Pry School	KCB-Sotik	1172337489		26,464.00
Kapolesobei Pry Sch	KCB-Sotik	1177139715	36,919.50	
Kapsiongo Pry Sch	KCB-Sotik	1153577615	1,535,892.50	
Kapsiongo Pry School	KCB-Sotik	1153577615		91,943
Kapsosurwo Pry Sch	KCB-Sotik	1116436353	416,520.00	
Kapsosurwo Sec Sch	KCB-Sotik	1156274168	601,559.50	
Kaptulwa Sec Sch	KCB-Sotik	1123567174	456,179.00	
Kaplong Boys Pry Sch	KCB-Sotik	1176221620	18,441.50	
Kimase Pry Sch	KCB-Sotik	1179076206	1,086,751.00	
Kipsimbol Pry Sch	KCB-Sotik	1152112287	1,474.00	
Kipsimbol Sec Sch	KCB-Sotik	1276533217	551.00	



**XXX Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Reports and Financial Statements for The Year Ended June 30, 2021**

PMC	Bank	Account number	Bank Balance 2020/21	Bank Balance 2019/20
Kelonget Valley Pry Sch	KCB-Sotik	1277302723	762,490.00	
Kesogororet Pry Sch	Equity-Bank	1840280918156	729,550.00	
Kibibo Pry Sch	KCB-Sotik	1116945908	37,845.50	
Kibori Pry Sch	KCB-Sotik	1203966385	20,803.50	
Kimawit Sec Sch	KCB-Sotik	1162462892	1,318.50	
Kimolwet Pry Sch	KCB-Sotik	1115666711	1,244.50	
Kimolwet Sec Sch	KCB-Sotik	1112045546	40,556.00	
Kimoso Pry Sch	KCB-Sotik	1203858027	3,386.00	
Kimugul pry -	KCB-Sotik	1260824934		1,335
Kimugul Pry Sch	KCB-Sotik	1260824934	33,738.00	
Kinyelwet Pry Sch	KCB-Sotik	1118884132	21,407.00	
Kipajit Pry Sch	KCB-Sotik	1204284598	5,943.50	
Kipketii Pry Sch	KCB-Sotik	1114204536	619,005.10	
Kipngosos Sec Sch	KCB-Sotik	1125510293	847,360.50	
Kipngosos Sec School	KCB-Sotik	1136977015		827
Kipsingei AP line	KCB-Sotik	1200150635	29,686.00	
Kipsingei Sec Sch	KCB-Sotik	1111393540	455.50	
Kipsonoi Sec Sch	KCB-Sotik	1109628897	57,225.00	
Kiptapsir pry -	KCB-Sotik	1234436698		67,113
Kiptapsir Pry Sch	KCB-Sotik	1234436698	922.00	
Kiptenden Pry Sch	KCB-Sotik	1130249212	431,954.00	
Kiptenden Pry School	KCB-Sotik	1130249212		400,110
Kiptenden Tach Asis Pry Sch	Equity-Bank	1840280918574	729,100.00	



*XXX Constituency*  
*National Government Constituencies Development Fund (NGCDF)*  
*Reports and Financial Statements for The Year Ended June 30, 2021*

PMC	Bank	Account number	Bank Balance 2020/21	Bank Balance 2019/20
Kiricha Sec Sch	KCB-Sotik	1117240790	23,807.00	
Kisabei Sec Sch	KCB-Sotik	1166700275	1,953.50	
Koiyet Asst Chief Office	KCB-Sotik	1279992859	165,760.00	
Koiyet Pry Sch	KCB-Sotik	1128349841	1,339.75	
Kokwon Pry Sch	KCB-Sotik	1104851393		157,694
Kuryot Pry Sch	KCB-Sotik	1204297746	25,928.00	
Kuryot Pry School	KCB-Sotik	1204297746		401,979.00
Lelechwet Pry Sch	KCB-Sotik	1170901557	2,424.00	
Mabwaita Pri Sch	KCB-Sotik	1160929998	207,160.00	
Manaret Pry Sch	KCB-Sotik	1285106385	83,955.00	
Mogoiywet Pry Sch	KCB-Sotik	1282324381	29,755.00	
Moi Minariet Sec Sch	KCB-Sotik	1204494746	3,743.00	
Moita Pry Sch	KCB-Sotik	1116267047	729,866.50	
Moriko Pry Sch	KCB-Sotik	1177378876	432,850.00	
Mosonik Pry Sch	EQUITY-Sotik	1840280881400	400,000	
Mosonik Sec Sch	KCB-Sotik	1122238525	3,008.50	
Motiret Asst Chief's Office	KCB-Sotik	1208754393	600.00	
Ndanai Boys High Sch	KCB-Sotik	1174918918		253,567.00
Ndanai Boys Sec Sch	KCB-Sotik	1174918918	1,787,100.00	
Ndanai pri Sch	KCB-Sotik	1135079307	19,337.45	
Ngainet Pry Sch	KCB-Sotik	1265802998	195,801.00	
Ngamurian Pry Sch	KCB-Sotik	1169999506	2,002.00	
Ngariet Pry Sch	KCB-Sotik	1116220415	4,627.50	



*XXX Constituency  
National Government Constituencies Development Fund (NGCDF)  
Reports and Financial Statements for The Year Ended June 30, 2021*

PMC	Bank	Account number	Bank Balance 2020/21	Bank Balance 2019/20
Ngariet Pry School	KCB-Sotik	1116220415		1,945.50
Ngendalel Pry Sch	KCB-Sotik	1179297636	297,275.00	
Ngurwo Pry School	KCB-Sotik	1206198788	720,813.50	
Nyatembe Pry Sch	KCB-Sotik	1262123771	733,729.00	
Oldebesi Sec sch	KCB-Sotik	1140151479	3,715.00	
Oldebesi sec sch -	KCB-Sotik	1116019353		402,853.00
Rongena pry -	KCB-Sotik	1144625424		90,213.00
Rotik Pry Sch	KCB-Sotik	1173640460	1,062.00	
Rotik Sec Sch	KCB-Sotik	1110924070	207,378.00	
Saruchat mix day	KCB-Sotik	1120805759		48,961.00
Saruchat Pry Sch	KCB-Sotik	1169098371	1,737,379.50	
Saruchatpry School	KCB-Sotik	1169098371		51,697.00
Sasita Pry Sch	KCB-Sotik	1111272794	179,920.55	
Sertwet pry -	KCB-Sotik	1115294237		428,495.00
Sertwet Pry Sch	KCB-Sotik	1115294237	1,457,052.00	
Sigorian Asst Chief Office	KCB-Sotik	1252106017	250,604.00	
Sigorian Pry Sch	KCB-Sotik	1174113553	17,789.50	
Sigorian Sec Sch	KCB-Sotik	1104644738	24,297.55	
Siroin Ass Chief	KCB-Sotik	1204231257		1,000.00
Siroin Sec Sch	KCB-Sotik	1177928620	550,160.00	
Sironet Mixed Sec Sch	KCB-Sotik	1199512605		1,788.00
Sironet Sec Sch	KCB-Sotik	1199512605	49,985.00	
Soget Pry Sch	KCB-Sotik	1166347613	459,722.00	





**XXX Constituency**

**National Government Constituencies Development Fund (NGCDF)**

**Reports and Financial Statements for The Year Ended June 30, 2021**

PMC	Bank	Account number	Bank Balance 2020/21	Bank Balance 2019/20
Soget Pry School	KCB-Sotik	1166347613		550,738.00
Soimet Pry Sch	KCB-Sotik	1177623404	32,183.30	
Soimet Pry Sch	KCB-Sotik	1177623404		20,688
Soimosiek Pry Sch	KCB-Sotik	1283327252	19,175.00	
Soiyoit Pry Sch	KCB-Sotik	1265999651	784,997.00	
Somoe Pry Sch	KCB-Sotik	1122499906	731,830.55	
Sosik Pry Sch	KCB-Sotik	1264427743	1,710.00	
Sosik Pry School	KCB-Sotik	1264427743		75
Sosur Sec Sch	KCB-Sotik	1165078066	1,170.00	
Sotik Pry Sch	KCB-Sotik	1109446829	33.25	
Sotik Pry School	KCB-Sotik	1109446829		89,718
Soyoit Pry School	KCB-Sotik	1265999651		849.00
St Joseph Mabwaita Sec Sch	KCB-Sotik	1116001241	375,880.50	
Sugurusiek Pry Sch	KCB-Sotik	1234693666	201,740.00	
Sumoni Pry Sch	KCB-Sotik	1176841068	1,330.00	
Tabarit Sec Sch	KCB-Sotik	1177074834	48,661.00	
Tembwet Pry Sch	KCB-Sotik	1116127563	442,467.00	
Tembwet Pry School	KCB-Sotik	1116127563		3,732
Tembwo Girls Sec Sch	KCB-Sotik	1112067612	819.50	
Tembwo Pry Sch	KCB-Sotik	1133858708	638.85	
Togomin Sec Sch	KCB-Sotik	1281781886	540.00	
TogominPry Sch	KCB-Sotik	1200557220	66,733.30	
Tonongoi Pry Sch	KCB-Sotik	1116263289	3,263.00	



*XXX Constituency*

*National Government Constituencies Development Fund (NGCDF)*

*Reports and Financial Statements for The Year Ended June 30, 2021*

PMC	Bank	Account number	Bank Balance 2020/21	Bank Balance 2019/20
Tuiyotich Pry	KCB-Sotik	1149334509		99,475
Tuiyotich Pry Sch	KCB-Sotik	1149334509	832,110.00	
Tumbelion Pry Sch	KCB-Sotik	1110775857	898.20	
<b>Total</b>			<b>35,356,304</b>	<b>2,252,737</b>



10

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor and subsequent progress made on the resolution of the issues.

10

